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IRS PUBLICATION HAS NEW LIFE EXPECTANCY TABLES FOR FIGURING RETIREMENT DISTRIBUTIONS

WASHINGTON – The Internal Revenue Service has put its new life expectancy tables into a separate publication.

Publication 590 SUPP, "Supplement to Publication 590, Individual Retirement Arrangements (IRAs)," is available through the IRS Web site at *www.irs.gov* and may be ordered by phone after mid-July at 1-800-TAX-FORM (1-800-829-3676).

"This publication will be more convenient for taxpayers who want to use the new distribution rules this year," said IRS Commissioner Charles O. Rossotti.

The life expectancy tables were part of the final regulations on required distributions from retirement plans that were issued in April. They generally provide for smaller annual distributions, so participants may keep more funds in their tax-deferred plans.

For 2002, taxpayers have the option of using the new life expectancy tables or the tables in the existing Pub. 590.

The final regulations – T.D. 8987 – were published in Internal Revenue Bulletin 2002-19, which is also available through the IRS Web site.